JOURNAL OF ACCOUNTING RESEARCH

1992

Studies on Accounting and Taxation

Contents

Expertise in Corporate Tax Planning: The Issue Identification Stage *Sarah E. Bonner, Jon S. Davis, and Betty R. Jackson* 1
DISCUSSANT: *Michael S. Schadewald*

Disqualifying Dispositions of Incentive Stock Options: Tax Benefits versus Financial Reporting Costs *Steve Matsunaga, Terry Shevlin, and D. Shores* 37
DISCUSSANT: *David L. Larcker*

The Analytical Derivation and Empirical Test of a Tax-Adjusted Fundamental Value Model *Thomas W. Downs and Keith A. Shriver* 77
DISCUSSANT: *Richard Sansing*

Foreign Tax Credit Limitations and Preferred Stock Issuances *Julie H. Collins and Douglas A. Shackelford* 103
DISCUSSANT: *Edmund Outslay*

Earnings Management and the Corporate Alternative Minumum Tax *Charles E. Boynton, Paul S. Dobbins, and George A. Plesko* 131
DISCUSSANT: *Jeffrey Gramlich*

Firms' Responses to Anticipated Reductions in Tax Rates: The Tax Reform Act of 1986 *Myron S. Scholes, G. Peter Wilson, and Mark A. Wolfson* 161
DISCUSSANT: *Thomas Omer*

Author and Title Index to Volumes 29 and 30 (1991 and 1992) 193

JOURNAL OF ACCOUNTING RESEARCH

1993

Studies on International Accounting

Contents

An Investigation of Revaluations of Tangible Long-Lived Assets
Peter D. Easton, Peter H. Eddey, and Trevor S. Harris 1
DISCUSSANT: *Victor L. Bernard*

A Test of the Use of Geographical Segment Disclosures
James R. Boatsman, Bruce K. Behn, and Dennis H. Patz 46
DISCUSSANT: *Shahrokh M. Saudagaran*

An Investigation of the Reporting of Questionable Acts in an International Setting
Joseph J. Schultz, Jr., Douglas A. Johnson, Deigan Morris, and Sverre Dyrnes 75
DISCUSSANT: *Helen Gernon*

The Impact of U. S. Tax Law Revision on Multinational Corporations' Capital Location and Income-Shifting Decisions
David G. Harris 111

Geographic Income Shifting by Multinational Corporations in Response to Tax Rate Changes
Kenneth Klassen, Mark Lang, and Mark Wolfson 141
DISCUSSANT: *Douglas A. Shackelford*

The Relative Informativeness of Accounting Disclosures in Different Countries
Andrew Alford, Jennifer Jones, Richard Leftwich, and Mark Zmijewski 183
DISCUSSANT: *Grace Pownall*

A Comparison of the Value-Relevance of U.S. versus Non-U.S. GAAP Accounting Measures Using Form 20-F Reconciliations
Eli Amir, Trevor S. Harris, and Elizabeth K. Venuti 230
DISCUSSANT: *Peter Pope*

JOURNAL OF ACCOUNTING RESEARCH

1994

Studies on Accounting, Financial Disclosures, and the Law

Contents

Auditor Litigation and Modified Reporting on Bankrupt Clients
Joseph V. Carcello and Zoe-Vonna Palmrose 1
DISCUSSANT: *Timothy B. Bell*

An Analysis of Auditor Liability Rules *V. G. Narayanan* 39
DISCUSSANT: *Frank Gigler*

Lawsuits against Auditors *Thomas Lys and Ross L. Watts* 65
DISCUSSANT: *Jennifer Francis*

An Experimental Investigation of Alternative Damage-Sharing Liability Regimes with an Auditing Perspective
Nicholas Dopuch, Ronald R. King, and Jeffrey W. Schatzberg 103
DISCUSSANT: *Steven J. Kachelmeier*

The Effects of Accounting Diversity: Evidence from the European Union *Peter Joos and Mark Lang* 141
DISCUSSANT: *Carol A. Frost*

Estimation and Market Valuation of Environmental Liabilities Relating to Superfund Sites
Mary E. Barth and Maureen F. McNichols 177
DISCUSSANT: *Robert W. Holthausen*

Author and Title Index to Volumes 31 and 32 (1993 and 1994) 221

JOURNAL OF ACCOUNTING RESEARCH

1995

Studies on Managerial Accounting

Contents

Total Quality Management and the Choice of Information and Reward Systems
Christopher D. Ittner and David F. Larcker 1
DISCUSSANT: *Michael W. Maher*

Information Rents and Preferences among Information Systems in a Model of Resource Allocation
Rich Antle and John Fellingham 41
DISCUSSANT: *John H. Evans III*

Divisional versus Company-Wide Focus: The Trade-Off between Allocation of Managerial Attention and Screening of Talent
Masako N. Darrough and Nahum D. Melumad 65
DISCUSSANT: *Regina M. Anctil*

Aggregate Performance Measures in Business Unit Manager Compensation: The Role of Intrafirm Interdependencies
Robert M. Bushman, Raffi J. Indjejikian, and Abbie Smith 101
DISCUSSANT: *William N. Lanen*

Centralization, Delegation, and Shared Responsibility in the Assignment of Capital Investment Decision Rights
Stanley Baiman and Madhav V. Rajan 135
DISCUSSANT: *Frank Gigler*

Moral Hazard and Management Control in Just-in-Time Settings
Michael Alles, Srikant M. Datar, and Richard M. Lambert 177
DISCUSSANT: *Thomas Hemmer*

JOURNAL OF ACCOUNTING RESEARCH

1996
Studies on Recognition, Measurement, and Disclosure Issues in Accounting

Contents

Economic Consequences of Accounting for Stock-Based Compensation
Patrician M. Dechow, Amy P. Hutton, and Richard G. Sloan 1

Recognition versus Disclosure in the Oil and Gas Industry
David Aboody 21

The Effect of Financial Statement Classification of Hybrid Financial Instruments on Financial Analysts' Stock Price Judgments
Patrick E. Hopkins 33

A Model of Two-Tiered Financial Reporting
Robert M. Bushman, Frank Gigler, and Raffi J. Indjejikian 51
DISCUSSANT: *Robert E. Verrecchia*

A Market-Based Evaluation of Discretionary Accrual Models
Wayne R. Guay, S. P. Kothari, and Ross L. Watts 83
DISCUSSANT: *Paul Healy*

Causes and Effects of Discretionary Asset Write-Offs
Jennifer Francis, J. Douglas Hanna, and Linda Vincent 117

Repeated Accounting Write-Offs and the Information Content of Earnings
John A. Elliott and J. Douglas Hanna 135

An Investigation of Asset Write-Downs and Concurrent Abnormal Accruals
Lynn Rees, Susan Gill, and Richard Gore 157

Author and Title Index to Volumes 33 and 34 (1995 and 1996) 179

JOURNAL OF ACCOUNTING RESEARCH

1997
Studies on Experts and the Application of Expertise in Accounting, Auditing, and Tax

Contents

Implications of Proposed Segment Reporting Standards for Financial Analysts' Investment Decisions
Laureen A. Maines, Linda S. McDaniel, and Mary S. Harris 1
DISCUSSANT: *Lisa Koonce*

Educating for Accounting Expertise: A Field Study
Dan N. Stone and Marjorie K. Shelley 35
DISCUSSANT: *Karen Pincus*

The Effects of *SAS No. 82* on Auditors' Attention to Fraud Risk Factors and Audit Planning Decisions
Mark F. Zimbelman 75
DISCUSSANT: *Vicky Hoffman*

Determinants of the Justifiability of Performance in Ill-Structured Audit Tasks
Jane Kennedy, Don N. Kleinmuntz, and Mark E. Peecher 105
DISCUSSANT: *Karl Hackenbrack*

Do Security Analysts Improve Their Performance with Experience?
Michael B. Mikhail, Beverly R. Walther, and Richard H. Willis 131
DISCUSSANT: *John Jacob*

Self-Selection and Analyst Coverage
Maureen McNichols and Patricia C. O'Brien 167
DISCUSSANT: *Jennifer Francis*